



## Department of Audits and Accounts

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January 11, 2019

The Honorable Michael Rhett  
State Senator  
Coverdell Legislative Office Building, Room 321-A  
Atlanta, GA 30334

SUBJECT: State Auditor's Certification  
Senate Bill (LC 43 1100)

Dear Senator Rhett:

This bill would amend provisions relating to creditable service under the Employees' Retirement System of Georgia. Specifically, this bill would allow members to obtain up to 60 months of creditable service for active military service in the armed forces of the United States performed on or after January 1, 1990. Members who have at least two years of membership service would be eligible to make an application to the Board of Trustees. Such members would be required to provide proof of qualifying active military service and would be required to pay an amount equal to the full actuarial cost of such creditable service.

Under the provisions of this bill, members who wish to obtain such creditable service would be authorized to make a one-time payment or have equal payments deducted from his or her earnable compensation over a specified period of time. Once elected, members would not be permitted to change their payment plan. However, a member may make a one-time payment at any time to complete the payments owed. In the event a member does not pay the full actuarial cost as amortized, the amount of creditable service granted would be determined by the amount of funds paid to the Board of Trustees. This bill would also authorize members to make a one-time payment towards the purchase of this creditable service upon application for retirement or within 30 days of a termination for a reason other than death or retirement. It should be noted that no member shall receive creditable service:

- If such member was not honorably discharged;
- For reserve duty;
- For any period of time in which he or she obtained membership service; or

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- For any portion of such member's active military service that has been or will be used in the determination of eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security.

This is to certify that this bill is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

/s/ Greg. S. Griffin

Greg S. Griffin  
State Auditor

GSG/cs